



FAIR WORK
COMMISSION

16 October 2013

Mr R G Donnelly
Secretary, South Australian Branch
CEPU
312 South Road
RICHMOND SA 5033

Dear Mr Donnelly,

Re: Lodgment of Financial Statements and Accounts - Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division, South Australian Branch - for year ended 31 December 2012 (FR2012/527)

I refer to the above financial statements and accounts lodged with the Fair Work Commission on 6 May 2013.

I must draw your attention to the following areas where future reports should comply.

1. References throughout the report, including the Committee of Management Statement, the Notes and the Auditor's report, to the "*Fair Work Act 2009*", should be to the "*Fair Work (Registered Organisations) Act 2009*". The Fair Work Act 2009 is a separate Act unrelated to the lodgment of financial reports.
2. The report was lodged on 6 May, which was 19 days after presentation to the second meeting on 17 April. Future reports should be lodged within the 14 days following the second meeting referred to in section 268. Where it is anticipated that the report will not be lodged or where it cannot be lodged within this period, a formal request for an extension of time should be made to the General Manager.

You will be aware that new Reporting Guidelines were issued on 26 June 2013 and will apply to the next report. I attach a copy for your convenience and your auditor's reference. I have also written to the auditor in relation to details for his attention in future reports and attach a copy here.

The documents have been filed.

Yours sincerely

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch



FAIR WORK
COMMISSION

16 October 2013

Mr Robert J Zadow
Principal
360Private Pty Ltd
PO Box 946
UNLEY SA 5061

Dear Mr Zadow,

Re: Lodgment of Financial Statements and Accounts - Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division, South Australian Branch - for year ended 31 December 2012 (FR2012/527)

I refer to the above financial statements and accounts lodged with the Fair Work Commission on 6 May 2013.

I have filed the documents and attach a copy of my letter to the Branch for your information. In addition I must draw your attention to the following areas where future reports should comply.

1. The correct legislative reference throughout the report should be to the "*Fair Work (Registered Organisations) Act 2009*". The *Fair Work Act 2009* is a separate Act unrelated to the lodgment of financial reports.
2. In addition to particular additional disclosure requirements set out in the new Reporting Guidelines issued on 26 June 2013 (see attached), the Commission would expect that an Auditor's report should identify by name the Committee of Management Statement in its introductory paragraph, in accordance with ASA 700(23) and subsection 253(2)(c), and that the Branch's report will describe and disclose separate expense balances for audit fees and for other services provided by the auditor, in accordance with AASB 1054(10).

Please do not hesitate to contact me if you have any queries regarding the reporting requirements, on (02) 6723 7237.

Yours sincerely

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

CEPU

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING &
ALLIED SERVICES UNION OF AUSTRALIA – SOUTH AUSTRALIAN BRANCH



Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
East Sydney NSW 2010



3rd May 2013

Dear Deputy Registrar

Please find attached the General Purpose Financial Report (GPFR) for the CEPU Electrical Division South Australian Branch for the year ended 31st December 2012. This report consists of:

Committee of Management Statement
Operating Report
Independent Audit Report
The Financial Accounts and notes to those accounts for the Electrical, Energy and Services Division for the full year.

The Financial Reports were presented to the Branch Committee of Management on 20th March 2013. The Branch Committee of Management approved:

The Committee of Management Statement and authorized the Secretary to sign it.
The Operating Report and authorized the Secretary to sign it.
The GPFR and all its attachments be placed on the union's website.

The GPFR and all its attachments were available on the web site from the 25th April 2013.

The final full report was adopted by the State Council on the 17th April 2013.

Yours faithfully

RG Donnelly
Electrical, Energy and Services Division,
SA Branch Secretary


CEPU

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SECRETARY'S CERTIFICATE

I, Robert Graham Donnelly, Branch Secretary, certify that the copies of the full report, referred to in s268 of the RAO Schedule, including, Auditors Report, accounts and statements of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union Of Australia, Electrical, Energy & Services Division, South Australian Branch, for the year ended 31st December 2012, as lodged herewith the Australian Industrial Registry are copies of the documents that were presented to the CEPU State Executive on Wednesday the 20th March 2013 and a resolution was passed for the Secretary to sign the operating report and the Committee of Management Statement. The full report was provided to Members via the CEPU website on the 25th March 2013. The full report was then presented and approved by the CEPU State Council on Wednesday 17th of April 2013.



Robert Donnelly
Branch Secretary

3rd May 2013

COMMUNICATIONS ELECTRICAL ELECTRONIC
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Electrical, Energy and Services Division - South
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GENERAL PURPOSE FINANCIAL REPORT
Year Ended 31st December, 2012

Committee of Management Statement
Operating Report
Income and Expenditure Statement
Balance Sheet
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Accounts

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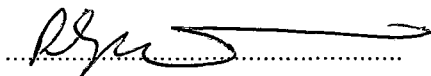
Committee Of Management Statement

On 20th March 2013 the Committee of Management of the Communication Electrical Plumbing Union, Electrical, Energy and Services Division, South Australian Branch passed the following resolution in relation to the general purpose financial (GPFR) of the reporting unit for the financial year ended 31st December 2012.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch; and
 - (ii) the financial affairs of the branch have been managed in accordance with the rules of the organisation including the rules of the branch; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; (RO Act) and
 - (iv) the financial records of the branch have been kept, as far as practicable, in a consistent manner to each of the other branches and national council of the organization; and
 - (v) the information sought in any request of a member of the branch or a General Manager of FWA duly made under Schedule 1 to the RO Act to Fair Work Act 2009 has been furnished to the member or manager; and
 - (vi) no orders have been made by the FWA on the RO Act 2009 during the period.

For Committee of Management



Signature Robert Graham Donnelly, Branch Secretary

Date... 20/3/2013

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OPERATING REPORT

This Operating Report covers the activities of the Communication Electrical Plumbing Union, Electrical Energy and Services Division, South Australian Branch, for the financial year ended 31 December 2012.

1. Principal Activities of the Branch

Over the year, the Branch has negotiated new Union Collective Agreements and renewed scores of existing Union Collective Agreements.

The Branch has also been involved in negotiations with different levels of Government around issues of importance to CEPU members. An example of this is the Branches participation in campaigns to abolish the Federal Australian Building and Construction Commission legislation.

Vocational training continues to be a priority involving:

- Representation on the state Electrotechnology Electrical Energy and Water Industry Skills Board (EWSB) (No Board Fees).
- Representation on the Construction Industry Training Board (CITB) (Board fees paid to the union).
- Representation on the Plumbing Electrical Electronic Refrigeration Vocation Education Employment Training (PEER VEET) Board (No Board Fees).
- Manufacturing Industry Skills Advisory Council (No Board Fees).
- Representation on the Construction Industry Long Service Leave Board (Board fees paid to the union).
- Representation on the Building Industry Redundancy Trust (Board fees paid to the union).

2. The Branch's Financial Affairs

There were no changes to the financial affairs of the union..

3. Right of Members to Resign.

All Members of the Branch have the right to resign from the Union in accordance with Section B Electrical Division Rule 4.6; namely, by providing written notice addressed and delivered to the Secretary of the Branch, including by facsimile.

4. Superannuation Trustees.

The Union is represented by Bob Donnelly, who is an appointed trustee director on the Electricity Industry Superannuation Scheme, which operates in the privatised Power Industry (no Board fees paid).

5. Membership of the Branch.

There were 3,918 members of which 3,379 were financial members of the Branch as at 31st December 2012.

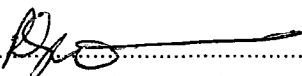
6. Employees of the Branch

As at 31st December 2012 the Branch employed 5 elected officials, 4 appointed Officials, 1 permanent clerical employee, 1 permanent part time clerical employee and 1 casual clerical employee with a total number of 11.5 employees on a fulltime equivalent basis.

7. Committee of Management

The following persons were a member of the Committee of Management of the Branch, namely the Branch Executive, during the year ending 31st December 2012;

Jason S Harrison 1st January 2012 to 31st December 2012
Geoffrey Birrell 1st January 2012 to 31st December 2012
Rodney Mills 1st January 2012 to 31st December 2012
Robert G Donnelly 1st January 2012 to 31st December 2012
Steven Rayson 1st January 2012 to 31st December 2012
Craig Clifford 1st January 2012 to 31st December 2012
Daniel Hoffrichter 1st January 2012 to 31st December 2012


.....
Bob Donnelly, Branch Secretary

Date 20/3/2013

INDEPENDENT AUDIT REPORT

To the Members of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division, South Australian Branch.

We have audited the accompanying financial report, being a general purpose financial report which comprises the balance sheet as at 31st December 2012, the income statement and cash flow statement for the year then ended, a summary of significant accounting policies, and other explanatory notes as set out on pages 7 to 17.

The Responsibility of the Members of the Committee of Management for the Financial Report

The members of the Committee are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note I to the financial statements which form part of the financial report to meet the financial reporting requirements of the constitution and are appropriate to meet the needs of members. The members of the Committee's responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the members of the Committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the members of the Committee's financial reporting requirements under the constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit did not involve an analysis of the prudence of business decisions made by the members of the Committee or management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

INDEPENDENCE

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Fair Work Act 2009.

INDEPENDENT AUDIT REPORT

Audit Opinion

In our opinion the financial report of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division, South Australian Branch is in accordance with:

(a) the *Fair Work Act 2009*, including:

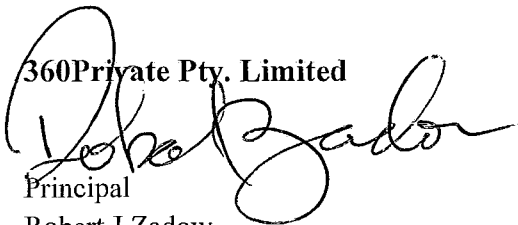
(i) giving a true and fair view of the Branch's financial position as at 31st December, 2012 and of its performance for the year ended on that date; and

(ii) complying with Australian Accounting Standards; and

(iii) complying with any other requirements imposed by the Reporting Guidelines of the *FWA Act 2009*

(b) other mandatory professional reporting requirements in Australia.

360Private Pty. Limited


Principal

Robert J Zadow

Chartered Accountant

Parkside

South Australia

Dated... 22nd March 2013

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING &
ALLIED SERVICES UNION OF AUSTRALIA -
Electrical, Energy and Services Division - South
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REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL &
EMPLOYEES RELATIONS ACT 1994 AS THE ELECTRICAL
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INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2012	<u>2012</u> \$	<u>2011</u> \$
INCOME		
Members contributions	1,563,345	1,383,437
Entrance fees received	192	1,257
Contributions Owing	120,000	70,000
IR Campaign Levy		-
Other Income:		
Trading Account	- 5,464	- 25,254
Interest received	107,961	83,240
Rent received	40,000	40,000
Director's fees	26,433	29,857
Management Fees - Protect Funding	71,837	50,069
Management Fees - JLT Funding	92,622	73,845
Sundry Revenue	811	2,107
Debt costs recovery	58,658	2,496
Profit/Loss on Sale of Assets	-	- 13,867
Grants Received	-	362,580
TOTAL INCOME	2,076,396	2,059,768
EXPENDITURE		
Payments to Members & Others		
Sustentation Fees —National	177,604	194,571
Affiliation Fees—UTLC, MFTU, ALP	27,621	43,912
Public Holiday Campaign	9,241	-
Ambulance service	11,780	6,809
Donations	10,450	20,060
		236,697
Executive & Other Expenses		265,353
Motor Vehicle Expenses:		
• Registration & Insurance	11,902	12,624
• Running & Repairs	40,332	33,830
• Depreciation	51,784	53,612
		104,018
Officers Travelling expenses	34,490	30,644
Executive reimbursement	2,040	1,982
Training - Delegates	14,050	26,550
		50,580
		59,176

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INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2012	<u>2012</u> \$	<u>2011</u> \$
Brought forward:		
General Expenses		
Debt Collection Expenses	6,807	2,541
Legal & Court charges	2,001	-
		8,808
		2,541
Employment Expenses		
Salaries - Officials	894,730	789,338
Salaries - Employees	167,220	128,512
Superannuation	177,309	165,069
Long Service Leave Provision	28,330	35,627
Insurance Workcover	18,120	15,022
Payroll Tax	28,843	25,167
Fringe Benefits Tax	41,079	26,927
Annual Leave Provision	18,644	126,219
		1,374,275
		1,311,881
Administration Expenses		
Meetings & Assoc. expenses	6,961	7,535
Awards Expenses	718	4,084
Power & Lighting	30,965	23,229
Cleaning & Waste removal	22,996	21,308
Contract Services	3,495	9,203
Freight & Cartage	99	294
Postage	11,305	15,958
Telephone & Facsimile	22,615	20,556
Printing & Stationery	21,814	28,806
Photocopying expenses	4,803	4,684
Computer Service & Software	29,093	15,099
Publication & Journals	21,533	1,383
Office Facilities - Depreciation	27,884	20,050
Accounting & Audit fees	12,700	16,341
Advertising	-	603
Bank charges & tax	15,335	13,613
Office Expenses - Whyalla	4,545	-
OPE work expenses	7,676	7,200
Petty Cash Expenditure	97	331
Protective Clothing	703	199
Staff amenities & reimbursement	4,139	4,381
Subscriptions	9,875	119
Sundry expenses	95	126
Insurance — General	6,455	5,572
		265,901
		220,674

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INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2012	<u>2012</u> \$	<u>2011</u> \$
Brought forward:		
Property Expenses		
Rates & Taxes	16,016	12,928
Insurance — Building & Contents	2,047	2,456
Repairs & Maintenance	2,509	5,782
Security Services	2,407	2,525
Security/OH&S Provision	-	37,291
Depreciation	15,565	14,309
		38,544
		709
TOTAL EXPENDITURE		2,078,823
		1,960,399
Surplus (deficit) for Year:		- 2,427
Add Severance and Management Fees - Insurance from prior years		99,369
Transferred to General Funds		-
		2,427
		99,369
The attached notes form part of the accounts		

COMMUNICATIONS ELECTRICAL ELECTRONIC
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Balance Sheet as at 31st December 2012

			<u>2012</u>	<u>2011</u>
ACCUMULATED FUNDS				
Balance 1st January 2012			3,704,990	3,605,621
Add: Surplus (Deficit) for the year			- 2,427	99,369
Property Revaluation Reserve				
Total Funds 31 December, 2012			3,702,563	3,704,990
Represented by:				
CURRENT ASSETS				
Cash on Hand		180		300
Petty Cash Imprest		188		
CBA Online Saver		255,127		284,655
CBA Current		197,062		168,976
Members Equity		1,355		1,298
Trade Debtors		8,452		-
Sundry Debtors		120,000		70,494
Prepayments & Stock		12,720		8,442
			595,084	534,165
INVESTMENTS - Note 3				
Credit Union SA - Term Deposit		470,000		470,000
Credit Union SA - Credit Card Account		46,000		48,087
ME Term Deposit Account - 999011968		484,395		457,105
ME Term Deposit Account - 027617505		464,088		423,917
			1,464,483	1,399,109
FIXED ASSETS - Notes 4 & 5				
Land & Buildings		1,985,511		1,998,674
Property Improvements		88,982		69,352
Office Equipment		32,870		30,823
Office Furniture & Fittings		28,871		29,616
Office Machines		12,078		16,104
Motor Vehicles		162,299		214,083
Research Library		-		500
			2,310,610	2,359,151
TOTAL ASSETS			4,370,177	4,292,425

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Balance Sheet as at 31st December 2012

			<u>2012</u>	<u>2011</u>
Brought forward:			4,370,177	4,292,425
Less - CURRENT LIABILITIES & PROVISIONS				
Trade Creditors		162,693		128,916
Provision for Annual Leave		287,438		268,795
Provision for Long Service Leave		169,022		151,021
GST Owing		35,238		35,809
			654,391	584,541
NON CURRENT LIABILITIES				
Provisions for Long Service Leave		13,223	13,223	2,894
			13,223	2,894
TOTAL LIABILITIES			667,614	587,435
NET ASSETS EQUAL TO TOTAL ACCUMULATED FUNDS			3,702,563	3,704,990
The attached notes form part of the accounts				

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Statement of Changes in Equity for year ended 31st December 2012

		\$	Total
Balance at 1 January 2011		3,605,621	3,605,621
Net surplus/(deficit)		99,369	99,369
Subtotal		3,704,990	3,704,990
Property Revaluation Reserve		-	-
Balance at 31 December 2011		3,704,990	3,704,990
Balance at 1 January 2012		3,704,990	3,704,990
Net surplus/(deficit)		- 2,427	- 2,427
Subtotal		3,702,563	3,702,563
Property Revaluation Reserve		-	-
Balance at 31 December 2012		3,702,563	3,702,563

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Statement of Cash Flows for the year ended 31st December, 2012

CASH FLOW FROM OPERATING ACTIVITIES	2012	2011
Member Contributions	1,633,537	1,432,694
Management Fees	164,460	123,914
Interest Received	107,961	83,240
Grants Received	-	218,955
Rent Received	40,000	40,000
Sundry Income	85,902	34,460
Payment to Suppliers and Employees	- 1,921,112	- 1,610,392
Net Cash generating from Operating Activities	<u>110,748</u>	<u>322,871</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
Sale of Fixed Assets	-	37,727
Investment in Term Deposit	- 37,990	-
Payment for Fixed Assets	- 46,692	- 252,738
Net Cash used in Investing Activities	<u>- 84,682</u>	<u>- 215,011</u>
NET INCREASE (DECREASE) IN CASH HELD	26,066	107,860
Cash at beginning of the year	<u>217,364</u>	<u>109,504</u>
Cash at end of the year	<u>243,430</u>	<u>217,364</u>

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NOTES TO, AND FORMING PART OF THE FINANCIAL ACCOUNTS, FOR THE YEAR ENDED 31st DECEMBER, 2012

1. ACCOUNTING METHODS

The financial statements have been prepared in accordance with applicable Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Fair Work Act 2009.

The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the economic entity in the preparation of the accounts:

- (a) Depreciation of fixed assets is calculated on both the straight line and diminishing value basis in order to write the assets off over their useful life.
- (b) Provision for employee benefits in the form of accrued Long Service Leave and Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment. In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates, as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.
- (c) No provision for income tax is necessary, as industrial "Trade Unions" are exempt from income tax under Section 50.15 of the Income TaxAssessmentAct 1997.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the *Fair Work Act 2009*, the attention of members is drawn to the provisions the Schedule, which reads as follows:

- (1) A member of a reporting unit, or a General Manager of FWA, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) the application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit
- (3) A reporting unit must comply with an application made under subsection (1)

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TRADES UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2012

<u>3. INVESTMENTS</u>	<u>2012</u>	<u>2011</u>
Employee Entitlements –		
All Leave Entitlements as at 31/12/2012 were \$469,683 and are invested in the Credit Union SA term deposit account	470,000	470,000
Other Investments –	1,204,965	1,166,975
Interest bearing deposits	1,674,965	1,636,975
Note: All Retirement Redundancy Allowances are funded by the employees additional 5.8% superannuation from CBUS. There is no liability to the CEPU		
<u>4. FIXED ASSETS .REAL PROPERTY</u>		
South Road Premises –		
Book Value at 1 January 2012	1,301,937	1,301,937
Add: Revaluation	736,226	736,226
Add: Improvements	92,530	70,498
Less: Depreciation	- 56,200	- 40,635
Book Value as at 31 December, 2012	<u>2,074,493</u>	<u>2,068,026</u>

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING &
ALLIED SERVICES UNION OF AUSTRALIA -
Electrical, Energy and Services Division - South
Australian Branch

REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL &
EMPLOYEES RELATIONS ACT 1994 AS THE ELECTRICAL
TRADES UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

5. FIXED ASSETS - OTHER

	Valuation at 1974 or cost since 1973	Accumulated Depreciation	Book Value 31 Dec 2011	Book Value 31 Dec 2012
Office Furniture & Fittings	95,303	66,432	29,616	28,871
Office Equipment	139,267	106,397	30,823	32,870
Office Machines	266,600	254,522	16,104	12,078
Research Library	14,074	14,074	500	-
	Book Value 1st Jan 2012	Purchases (Net) 2012	Depreciation 2012	Book Value 31 Dec 2012
Motor Vehicles	214,084	-	51,784	162,300

6. CONTINGENT LIABILITIES

The Union continues to fund ambulance services for financial members, subject to certain conditions. These services are self insured by the Union

7. GOODS AND SERVICES TAX

Revenues, expenses, assets and liabilities are recognised in the financial statements net of goods and services tax (GST). The net amount of GST receivable from or payable to the Australian Taxation Office at balance date is included as a separate item in the Balance Sheet.

8. RELATED PARTY INFORMATION

Elected and appointed Officials received superannuation/severance and salary sacrifice payments of \$154,438 in 2012 and \$137,657 in 2011.

9. GRANTS & MANAGEMENT FEES

Revenue for the year includes \$164,460 for managing income protection insurance for members in the electrical & plumbing contracting industry. There were no Grants received for the year.

Communications Electrical Electronic Energy Information Postal Plumbing and Allied Branch
Services Union of Australia, Electrical, Energy and Services South Australian

10. STATEMENT OF RECEIPTS AND PAYMENTS FOR RECOVERY OF WAGES ACTIVITY

- Cash Basis -for year ended 31 December 2012

	Note	2012 \$	2011 \$
Cash assets in respect of recovered money at beginning of year		nil	nil
Receipts			
Amounts recovered from employers in respect of wages etc		nil	nil
Interest received on recovered money		nil	nil
Total receipts		nil	nil
Payments			
Deductions of amounts due in respect of membership for:			
• 12 months or less		nil	nil
• greater than 12 months		nil	nil
Deductions of donations or other contributions to accounts or funds of:			
• the reporting unit -			
[name of account]		nil	nil
[name of fund]		nil	nil
[name of fund]		nil	nil
• [name of other reporting unit of the organisation] - [name of account]			
[name of account]		nil	nil
[name of fund]		nil	nil
[name of fund]		nil	nil
• [name of other entity] -			
[name of account]		nil	nil
[name of fund]		nil	nil
[name of fund]		nil	nil
Deductions of fees or reimbursements of expenses		nil	nil
Payments to workers in respect of recovered money		nil	nil
Total payments		nil	nil
Cash assets in respect of recovered money at end of year		nil	nil



FAIR WORK
COMMISSION

18 January 2013

Mr Bob Geraghty
State Secretary

Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services
Union of Australia - Electrical, Energy and Services Division - South Australian Divisional Branch
Sent by email: cepusaed@bigpond.com

Dear Mr Geraghty,

Re: Lodgement of Financial Report - [FR2012/527]

Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division - South Australian Divisional Branch (the reporting unit) ended on 31 December 2012.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 July 2013 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au. If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au.

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.